"Express Mail Certificate" Express Mail Mailing Label Number EV756625845US Date of Deposit: July 13, 2006

Attorney Docket No: PU60594

IN THE UNITED STATES INTERNATIONAL EXAMINING AUTHORITY

International Application No.:

PCT/US2005/001134

International Filing Date:

13 January 2005

Priority Date Claimed:

16 January 2004

Applicants for DO/US:

Raviraj S. PILLAI

Title of Invention:

ENCAPSULATION OF LIPID-BASED

FORMULATIONS IN ENTERIC POLYMERS

Commissioner for Patents

Mail Stop: PCT P.O. Box 1450

Alexandria, VA 22313-1450

FIRST PRELIMINARY AMENDMENT

Sir:

Preliminary to calculating filing fees and examining this application please amend the application as follows.

Amendments to the Specification begin on page 2 of this paper.

Remarks/Arguments begin on page 3 of this paper.